

***TTB Online CPE* — Virtual Currency**

Learning Objectives/Table of Contents

Learning Objective

A Learning Objective A

Distinguish between legal tender and virtual currency.

B Learning Objective B

Identify IRS enforcement initiatives for virtual currency.

C Learning Objective C

Recognize how virtual currency is taxed as property.

D Learning Objective D

Recognize how virtual currency paid for services is taxed.

E Learning Objective E

Determine the tax issues related to gifts and charitable contributions of virtual currency.